



State of Arkansas
Department of Finance and Administration
Sales and Use Tax Section
PO Box 8054, Little Rock AR 72203
<http://www.state.ar.us/salestax> (501) 682-7104

Instructions for the Individual Consumer Use Tax Report

If you purchased taxable merchandise from a vendor located outside the State of Arkansas for use, storage, consumption or distribution within the state, a state and local consumer use tax may be due on the purchase price, including delivery or other transportation charges.

The use tax rate is the same as the sales tax rate, 5.125% (Texarkana 6.125%) plus the applicable city and/or county rates. Use tax applies to the same items subject to sales tax. The tax applies to the purchase price of the merchandise plus any shipping and handling charges that the merchant adds to your bill. The use tax report is due the 20th of the month following the month the purchase is made. For purchases made in January, the tax would be due on or before February 20th. Use tax should be reported to the State of Arkansas if not collected by the merchant.

- Line 1** Indicate the month and year you are reporting.
Line 2 Fill in the total amount of taxable purchases for the month.
Line 3 Multiply the total taxable purchases by the applicable tax rate. This is the state rate of 5.125% (Texarkana 6.125%) plus the city and/or county tax where you live.
Line 4 This is the amount of consumer use tax due the State of Arkansas. Please enclose a check for this amount, payable to the Department of Finance and Administration. Write your social security number and the report period on the check.

If you have questions or need additional forms, please call the Sales and Use Tax Office at (501) 682-7104. Forms are also available from our website.

Individual Consumer Use Tax Report	
Arkansas Department of Finance & Administration Sales and Use Tax Section P. O. Box 8054, Little Rock, AR 72203	1. Report Period: _____ State Rate 5.125% (Texarkana 6.125%) _____ County Rate _____ + _____ City Rate _____ + _____ Total Tax Rate _____ = _____ *
Purchaser(s): _____	2. Taxable Out of State Purchases \$ _____
Social Security Number: _____	3. Multiply by Total Tax Rate _____ x _____
Address: _____	4. Tax Due \$ _____
_____	Check here if an aviation purchase <input type="checkbox"/>
City/State/Zip: _____	* The total tax rate is the state rate of 5.125% (Texarkana 6.125%) plus the applicable city and county tax rates where you live.
County of Residence: _____	City and county tax rates or additional instructions on how to complete this form may be obtained from the Sales and Use Tax Section Website:
If you live outside the city limits, check here <input type="checkbox"/>	http://www.state.ar.us/salestax
If you live in a city other than what is listed as your address, indicate that city here and use that tax rate to compute your tax. _____	or by calling (501) 682-7104.